

2024

**CERTIFICATE**

To the Clerk of Rice County, State of Kansas  
We, the undersigned, officers of  
**West Washington Township**  
certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund		K.S.A.			
General	79-1962	5	7,359	6,827	2.228
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	90,478	71,181	23.232
Non-Budgeted Funds					
Special Machinery		6			
<b>Totals</b>		xxxxxx	97,837	78,008	25.460
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			3,063,844
Rate Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate 25.730

Assisted by:  
Carolyn Brock  
\_\_\_\_\_  
Address:  
612 SW Terrace Avenue  
Topeka KS 66611  
Email:  
brockck@sbcgloabal.net

*Burdette Clark*  
*Paul Beath* Trustee  
*Richard Engeland* Treasurer

Attest: July 19, 2023

*Aurelia Garcia*  
County Clerk

\_\_\_\_\_  
Governing Body

Special Road Election held for Mills for years.  
First levy in

CPA Summary







West Washington Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	2,306	518	3
Receipts:			
Ad Valorem Tax	5,822	6,827	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		391	518
Recreational Vehicle Tax		8	16
16/20 M Vehicle Tax		71	57
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Cash Adjustment (annual report)	-169		
Insurance Refund	459		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-62	-62
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,112</b>	<b>7,235</b>	<b>529</b>
<b>Resources Available:</b>	<b>8,418</b>	<b>7,753</b>	<b>532</b>
Expenditures:			
Officers Pay	900	900	900
Salaries & Wages			
Employee Benefits			
Supplies			
Phone	300	300	300
Buildings Maintenance			
Insurance	6,426	6,550	6,159
Budget & Publications	228		
Accounting	46		
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>7,900</b>	<b>7,750</b>	<b>7,359</b>
Unencumbered Cash Balance Dec 31	518	3	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,900	8,000	7,359
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,359
		Tax Required	6,827
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	6,827

CPA Summary
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West Washington Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Road</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	18,907	15,733	10,562
Receipts:			
Ad Valorem Tax	77,119	71,181	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,165	5,405
Recreational Vehicle Tax		109	165
16/20M Vehicle Tax		940	599
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax		2,573	3,084
Cash Adjustment (annual report)	-587		
IRS Refund			
Ark Valley Reimbursement	49		
Dunn & Dunn Reimbursement	5		
Interest on Idle Funds	88	50	50
Neighborhood Revitalization Rebate		-568	-568
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>76,674</b>	<b>79,450</b>	<b>8,735</b>
<b>Resources Available:</b>	<b>95,581</b>	<b>95,183</b>	<b>19,297</b>
Expenditures:			
Officers Pay (per Diem)	2,100	2,100	2,100
Salaries & Wages	26,185	26,200	26,200
Employee Benefits	14,836	15,000	15,000
Road Maintenance			
Road Materials	21,761	20,121	20,978
Fuel, Oil & Repairs	13,766	20,000	25,000
Equipment			
Rent	1,200	1,200	1,200
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>79,848</b>	<b>84,621</b>	<b>90,478</b>
Unencumbered Cash Balance Dec 31	15,733	10,562	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	86,500	89,621	90,478
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	90,478
		Tax Required	71,181
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	71,181

**Special Machinery**

K.S.A. 68-141g	2022 Actual Year
Unencumbered Cash Balance, Jan 1	38,563
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	102
Other	
<b>Resources Available:</b>	<b>38,665</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>38,665</b>

<b>CPA Summary</b>

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2022 is reported)*

Non-Budgeted Funds

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>FEMA</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	<b>Total</b>
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	0

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
FEMA -22	185,272								

Total Receipts	185,272	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	185,272
Resources Available:	185,272	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	185,272

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Mitigation projects	18,549								

Total Expenditures	18,549	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	18,549
Cash Balance Dec 31	166,723	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	166,723

\*\* Note: These two block figures should agree.

**CPA Summary**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**West Washington Township**  
**Rice County**

will meet on September 7, 2023 at 7:00 AM at Racheal Engelland, 2370 23rd Rd, Sterling for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Racheal Engelland, 2370 23rd Rd, Sterling and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,900	1.905	7,750	2.365	7,359	6,827	2.228
Road	79,848	25.161	84,621	24.660	90,478	71,181	23.233
Non-Budgeted Funds	18,549						
Special Machinery							
<b>Totals</b>	<b>106,297</b>	<b>27.066</b>	<b>92,371</b>	<b>27.025</b>	<b>97,837</b>	<b>78,008</b>	<b>25.461</b>
					<i>Revenue Neutral Rate**</i>		
Less: Transfers	0		0		0		
Net Expenditure	106,297		92,371		97,837		
Total Tax Levied	73,095		78,008		xxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,700,633		2,886,447		3,063,844		

\*Tax rates are expressed in mills.  
\*\*Revenue Neutral Rate as defined by KSA 79-2988

\_\_\_\_\_  
Racheal Engelland  
Treasurer

## Transfers - Townships

**K.S.A. 2-1318. Transfer to noxious weed capital outlay fund.** Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

**K.S.A. 10-117a. Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

**K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-10,102. Transfer to employee benefits contribution trust fund.** May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

**K.S.A. 12-11,118. Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

**K.S.A. 68-141g. Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

**K.S.A. 79-2958. Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

**K.S.A. 80-122. Transfer from general fund to equipment reserve fund.** Authorizes and annual budgeted transfer of up to 25% of the general fund to an equipment reserve fund to finance the acquisition of equipment

**K.S.A. 80-1406b. Transfer from general fund.** The township board of any township which did not make a tax levy for the township general fund in the year next preceding and which has a surplus of moneys in the general fund may transfer all or any part of such surplus to any other fund.

**K.S.A. 80-1406c. Transfer from general fund to cemetery fund by certain townships.** Townships in counties with a population less than 3,100, assessed taxable tangible valuation of the county between \$14,000,000 and \$20,000,000, and operating under the county road unit system may, by unanimous resolution, declare a surplus of monies in the general fund and transfer such surplus or any part thereof to the cemetery fund.

**K.S.A. 80-1558. Transfer to special fire protection reserve fund.** Authorizes an annual transfer of up to 25% from the fire fund to a special fire protection reserve fund.

## **Non-Budgeted Funds - Townships**

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.**

The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-631p. Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-16,102. Employee benefits trust funds.** For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118. Neighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

**K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

**K.S.A. 75-6110. Special liability expense fund.** Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

**K.S.A. 79-1808. Special assessment fund.** Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** The state budget law does not apply to townships in counties having the county road unit system which have an annual expenditure of less than \$200, and to any money received as a gift or bequest.

**K.S.A. 80-122. Township equipment reserve fund.** Authorizes a township to create a township equipment reserve fund to finance the acquisition of equipment and to budget and transfer each year to such fund up to 25% of the general fund.

**K.S.A. 80-1558. Township special fire protection reserve fund.** Authorizes a township to create a township special fire protection reserve fund to finance the acquisition of fire-fighting equipment, land, and buildings, and to transfer each year to such fund up to 25% of

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2024**

Library found in: West Washington Township  
Rice County

As provided in KSA 15-2555 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	\$0
Recreational Vehicle Tax	\$0	\$0
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<hr/>	<hr/>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,886,447	\$3,063,844
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

West Washington Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2023 Ad Valorem Tax		0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2023 Ad Valorem Tax		0

CPA Summary

**A RESOLUTION OF THE West Washington Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the West Washington Township was calculated as 25.73 mills by the Rice County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the West Washington Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 7, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the West Washington Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE West Washington Township:**

The West Washington Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 25.73 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 7 day of Sept, 23 (month and year) and SIGNED by the Governing Body.

*Buckley Clerk*  
*Buckley Engelland, Treasurer*  
*Monte Bennett Trustee*

Attested:

Roll Call Vote

Governing Body Members  
(please Print)

	Yes	No	No Vote
<i>Buckley Engelland</i>	X		
<i>Buckley Engelland</i>	X		
<i>Monte Bennett</i>	X		
Total			

Attested: 3

